

EXHIBIT E

Nick Van De Wall
Criminal Tax Loss Calculatons 2013

| | 2013 |
|------------------------------------|-------------------|
| Taxable Income Per Form 1040 | 4,317,276.00 |
| ADJUSTMENTS | |
| Total Subpart F Income | 1,282,416.00 |
| Wall USA Royalty Expense | 445,478.00 |
| Self-employment tax AGI adjustment | (5,965.00) |
| TOTAL INCOME ADJUSTMENT | 1,721,929.00 |
| Corrected Taxable Income | 6,039,205.00 |
| Corrected Tax Liability | 2,349,289.00 |
| Less Credits: | |
| Foreign Tax Credit | (401,336.00) |
| Plus Other Taxes: | |
| Self-employment Tax | 143,577.00 |
| Net Investment Income Tax | 2.00 |
| Additional Medicare Tax | 38,383.00 |
| Total Corrected Tax Liability | 2,129,915.00 |
| Total Tax Shown on the Return | 1,432,398.00 |
| Tax Loss/Deficiency | 697,517.00 |